

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Objection Deadline:**

**June 27, 2025, at 4:00 p.m. (ET)**

**Hearing Date:**

**July 24, 2025, at 11:00 a.m. (ET)**

**FINAL FEE APPLICATION OF  
DELOITTE & TOUCHE LLP FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS  
INDEPENDENT AUDITOR TO THE DEBTORS FOR THE PERIOD FROM  
SEPTEMBER 9, 2024 THROUGH DECEMBER 31, 2024**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective as of September 9, 2024
Period for which Compensation and Reimbursement is Sought:	September 9, 2024 through December 31, 2024
Total Amount of Fees Requested:	\$ 37,992.50
Amount of Expense Reimbursement Sought	\$ 836.66
Total Amount of Fees and Expense:	<u>\$ 38,829.16</u>

This is an: ☐ Monthly ☐ Interim ☒ Final Application

<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

**PRIOR FEE APPLICATIONS FILED**

<b>Date Filed / Docket #</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
12/5/2024 Dkt. 1311	09/09/2024 - 10/31/2024	\$ 24,625.00	\$ 147.40	\$ 19,700.00	\$ 147.40
01/07/2025 Dkt. 1618	11/01/2024 - 11/30/2024	\$ 4,825.00	\$ -	\$ 3,860.00	\$ -
01/14/2025 Dkt. 1700	12/01/2024 - 12/31/2024	\$ 10,542.50	\$ 689.26	\$ 8,434.00	\$ 689.26
<b>TOTAL</b>		<b>\$ 39,992.50</b>	<b>\$ 836.66</b>	<b>\$ 31,994.00</b>	<b>\$ 836.66</b>

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**  
For the Period September 9, 2024 through December 31, 2024

<b>Professional</b>	<b>Level</b>	<b>Hours</b>	<b>Fees</b>
<b><i>Financial Statement Audit and Related Services</i></b>			
Burya, James	Managing Director	0.5	
Fleming, Matthew	Managing Director	3.0	
Klump, Stephanie	Managing Director	21.5	
Sullivan, Michael	Managing Director	0.5	
Martini, Natalie	Principal	10.4	
Ponton, Mindy	Partner	2.0	
Auyeung, Tungjun	Senior Manager	2.0	
Morse, Randy	Senior Manager	53.6	
Rollinson, Melissa	Senior Manager	4.4	
Barber, Andrew	Manager	54.3	
Parks, Martrina	Senior Consultant	12.3	
Shrestha, Sinza	Senior Consultant	1.5	
Tomford, Zachary	Senior Consultant	2.2	
Franchi, Nicholas	Consultant	8.0	
Mallonee, Peyton	Consultant	8.5	
Patel, Hardik	Consultant	20.5	
<b>Professional Subtotal:</b>		<b>205.2</b>	<b>\$35,800.00</b>

Professional	Level		Hours	Fees
<b><i>Firm Retention *</i></b>				
Bihm, Christy	Managing Director		0.5	
Martini, Natalie	Principal		0.5	
Morse, Randy	Senior Manager		4.2	
<b>Professional Subtotal:</b>			<b>5.2</b>	<b>\$0.00</b>
Professional	Level	Rate	Hours	Fees
<b><i>Preparation of Fee Applications</i></b>				
Morse, Randy	Senior Manager	\$375.00	1.1	\$412.50
McDonald, Carisa	Senior Consultant	\$275.00	1.2	\$330.00
Gutierrez, Dalia	Consultant	\$250.00	13.8	\$3,450.00
Subtotal:			<b>16.1</b>	<b>\$4,192.50</b>
<b>Less: Voluntary Reduction</b>				<b>(\$2,000.00)</b>
<b>Professional Subtotal:</b>				<b>\$2,192.50</b>
<b>Total</b>			<b>226.5</b>	<b>\$37,992.50</b>
			Blended Hourly Rate: \$167.74	

\*Deloitte & Touche LLP has voluntarily elected to not bill the Debtors for any work performed in the Firm Retention category during these chapter 11 cases.

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period September 9, 2024 through December 31, 2024

Categories	Hours	Fees
Financial Statement Audit and Related Services	205.2	\$35,800.00
Firm Retention	5.2	\$0.00
Preparation of Fee Applications	16.1	\$4,192.50
<b>Fee's Category Subtotal :</b>	<b>226.5</b>	<b>\$39,992.50</b>
Less: Voluntary Reduction		<b>(\$2,000.00)</b>
<b>Total Fees Requested</b>		<b>\$37,992.50</b>

**CUMULATIVE EXPENSES BY CATEGORY SUMMARY**

For the Period September 9, 2024 through December 31, 2024

Expense Categories	Total Expenses for the Period
Mileage	\$676.70
Meals	\$82.51
Auto Tolls	\$17.20
Hotel	\$60.25
Expense Category Subtotal :	<hr/> \$836.66

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Chapter 11

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**FINAL FEE APPLICATION OF  
DELOITTE & TOUCHE LLP FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS  
INDEPENDENT AUDITOR TO THE DEBTORS FOR THE PERIOD FROM  
SEPTEMBER 9, 2024 THROUGH DECEMBER 31, 2024**

Deloitte & Touche LLP (“Deloitte & Touche” or the “Applicant”), independent auditor to Big Lots, Inc., and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks final allowance and payment of compensation and reimbursement of expenses pursuant to (i) sections 330 of title 11 of the United States Code (the “Bankruptcy Code”), (ii) rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and (iii) rule 2016-2 of the Local Bankruptcy Rules of Bankruptcy Court

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<sup>1</sup>The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

for the District of Delaware (the “Local Rules”), for the period commencing September 9, 2024 through December 31, 2024 (the “Final Application Period”). In support of this fee application (the “Final Fee Application”), Deloitte & Touche respectfully represents as follows:

### **JURISDICTION**

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) section 330 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; (iii) rule 2016-2 of the Local Rules; and (iv) the Compensation Order (as defined below).

### **BACKGROUND**

3. On September 9, 2024 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

4. On October 17, 2024, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals* [D.I. 519] (the “Compensation Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

**RETENTION OF DELOITTE & TOUCHE**

5. On October 9, 2024, the Debtors filed the *Application of Debtors for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor Effective as of the Petition Date* [D.I. 455] (the “Retention Application”).

6. On November 13, 2024, the Court entered an order approving the Retention Application [D.I. 1086] (the “Retention Order”).

**RELIEF REQUESTED**

7. By this Final Fee Application, Deloitte & Touche respectfully requests final allowance of \$37,992.50 as compensation for professional services rendered to the Debtors during the Final Application Period. Deloitte & Touche also seeks reimbursement of its actual and necessary expenses incurred during the Final Application Period in the amount of \$836.66, for a total requested compensation of fees and expenses of \$38,829.16. Deloitte & Touche submits this Final Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte & Touche requests compensation were performed for the Debtors.

**BASIS FOR RELIEF**

8. This is the final fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Final Fee Application, Deloitte & Touche seeks compensation in the amount of \$37,992.50. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of hours spent rendering professional services to the Debtors in support of Deloitte & Touche’s request for compensation for fees incurred during the Final Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that

rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

9. Deloitte & Touche also maintains computerized records of all expenses incurred in connection with the performance of professional services. By this Final Fee Application, Deloitte & Touche also seeks expense reimbursement of \$836.66 during the Final Application Period. A summary of actual and necessary expenses incurred by Deloitte & Touche during the Final Application Period is attached hereto as Exhibit B.

10. No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

#### **DESCRIPTION OF SERVICES RENDERED**

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor to the Debtors during the Final Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Final Application Period are also provided in the attached Exhibit A.

#### **Financial Statement Audit and Related Matters:**

**Hours 205.2, Amount \$35,800.00**

- Deloitte & Touche performed audit services and related procedures in connection with the 2025 financial statement audit and related quarterly reviews of Debtor Big Lots, Inc. Such procedures included performing quarterly reviews of the Debtors' quarterly financial statements for the period ending as of February 1, 2025.

#### **Firm Retention:**

**Hours 5.2, Amount \$0.00**



- Deloitte & Touche reviewed its retention documents, including its declaration in support of its retention.

**Preparation of Fee Applications:**

**Hours 16.1, Amount \$2,192.50**

- Staff for Applicant prepared its first and second monthly fee statement for September 9 - October 31, 2024 and November 1 – November 30, 2024.

**ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES**

12. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed, and the skill required, Deloitte & Touche requests that it be allowed, on a final basis, compensation for the professional services rendered during the Final Application Period in the sum of \$37,992.50.

13. During the Final Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$167.74.

14. Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Final Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

15. Deloitte & Touche has disbursed, and requests reimbursement for, a total of \$836.66 in expenses. In providing professional services to the Debtors during the Final Application Period, which represents actual, necessary expenses incurred in the rendition of professional services in these chapter 11 cases.

16. Deloitte & Touche believes that the actual expenses incurred in providing professional services during the Final Application Period were necessary, reasonable and justified under the circumstances to provide services to the Debtors in these chapter 11 cases.

**DELOITTE & TOUCHE'S REQUESTED FEES AND EXPENSES SHOULD BE  
ALLOWED BY THIS COURT**

17. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. In the instant cases, Deloitte & Touche respectfully submits that the services for which it seeks compensation in this Final Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte & Touche further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a

case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

**CERTIFICATE OF COMPLIANCE AND WAIVER**

17. The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016-2 of the Local Rules and that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-2, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the final allowance of compensation for professional services rendered to the Debtors by Deloitte & Touche during for the Final Application Period in the amount of \$37,992.50; (ii) granting the reimbursement of actual and necessary expenses in the amount \$836.66 for the Final Application Period; (iii) authorizing and directing the Debtors to pay all such amounts to Deloitte & Touche; and (iv) granting such other and relief as may be just and proper.

Dated: June 5, 2025  
Chicago, Illinois

Respectfully submitted,

DELOITTE & TOUCHE LLP

/s/ Natalie Martini  
Natalie Martini  
Partner  
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